

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
SOUTHERN DIVISION**

DENNIS E. ELLIOTT,)	
)	
Plaintiff,)	
)	
v.)	2:11-cv-130-PWG
)	
UNITED STATES OF AMERICA, ET AL.,))	
)	
Defendants.)	

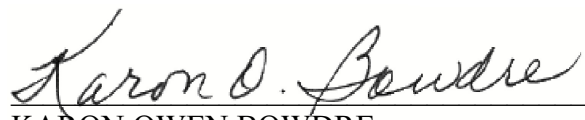
MEMORANDUM OF OPINION

On August 15, 2011 the Magistrate Judge entered findings and a recommendation that the claims made against the United States the substituted defendant under the Federal Torts Claims Act. (Doc# 12) The parties were notified of the right to file objections. Neither party has filed objections.

After a review of the complaint, pleadings, and other submitted materials the Recommendation of the Magistrate Judge is accepted and adopted as the findings and order of this court. The claims against the Federal Defendant, the United States of America, are dismissed with prejudice.

This court lacks subject matter jurisdiction over the Claims against the non-diverse defendant and the remaining claims are REMANDED to the Circuit Court of Jefferson County , Alabama.

Done This 31st day of August, 2011.


KARON OWEN BOWDRE
UNITED STATES DISTRICT JUDGE